

House File 94

H-1035

Amend House File 94 as follows:

1. Page 1, before line 9 by inserting:

<Sec. _____. Section 8A.502, subsection 9, Code 2011, is amended by striking the subsection.>

2. Page 2, line 13, after <assistance.> by inserting <The department of management shall define by rule adopted pursuant to chapter 17A the meaning of the term "individual recipient of state assistance".>

3. Page 2, before line 33 by inserting:

<8. "Tax exemption or credit" means an exclusion from the operation or collection of a tax imposed in this state. Tax exemption or credit includes tax credits, exemptions, deductions, and rebates. "Tax exemption or credit" also includes sales tax refunds if such refunds are applied for and granted as a form of financial assistance, including but not limited to the refunds allowed in sections 15.331A and 423.4.>

9. "Taxing jurisdiction" means a political subdivision of the state with the authority to levy taxes. Taxing jurisdiction includes but is not limited to a city, a county, a school district, and a township.>

4. Page 3, line 13, by striking <and principal location or residence>

5. Page 3, line 17, by striking <of the revenue expended>

6. Page 3, line 22, after <expenditure> by inserting <, to the extent that such information is available and can be provided>

7. Page 3, line 24, after <expenditure> by inserting <, to the extent that such information is available and can be provided>

8. Page 3, before line 28 by inserting:

<2A. a. In providing information pursuant to this section on tax exemptions or credits, the department of revenue shall do the following:

(1) Provide aggregate information for those tax exemptions or credits that are claimed by individual taxpayers.

(2) Provide the information described in subsection 2 for those tax exemptions or credits that are awarded by an agency.

(3) Adhere to all applicable confidentiality provisions to the extent possible while complying with the requirements of this section.

b. An agency awarding tax exemptions or credits shall provide to the department of revenue any information the department may request regarding such exemptions or credits.>

9. Page 3, by striking lines 31 and 32 and

1 inserting <updated regularly as new data and
2 information become available, but shall be updated
3 no less frequently than annually within thirty days
4 following the close of the state fiscal year. In
5 addition, the>
6 10. Page 4, line 30, by striking <districts> and
7 inserting <jurisdictions>
8 11. Page 5, by striking lines 6 through 8 and
9 inserting <taxing jurisdiction. The information shall
10 include all applicable tax types imposed in the taxing
11 jurisdiction and shall be organized, presented, and
12 accessible, to the extent possible, by county, city,
13 and physical address for each residency or business.
14 Individual tax levies>
15 12. Page 5, lines 11 and 12, by striking <by
16 zip code or physical address for each residency or
17 business> and inserting <in the manner described in
18 subsection 1>
19 13. Page 5, line 14, by striking <district> and
20 inserting <jurisdiction>
21 14. Page 5, line 21, by striking <district> and
22 inserting <jurisdiction>
23 15. Page 5, by striking lines 26 and 27 and
24 inserting <jurisdictions in the state, each taxing
25 jurisdiction may annually be required to report its tax
26 rates to the department of management or the department
27 of revenue and shall>
28 16. By renumbering, redesignating, and correcting
29 internal references as necessary.

HELLAND of Polk